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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	151	70	221	91	312
10	ATTENDING PUPILS (OCTOBER 2011)	151	73	224	99	323
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	151.0	71.5	222.5 (70%)	95.0 (30%)	317.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	8.9 (17:1)	4.5 (16:1)	6.3 (15:1)	=	19.7	/	27.0	=	.73 X	1243,375	=	635,365	272,299
B.	GUIDANCE	0.5 (315:1)	0.2 (315:1)	0.4 (225:1)	=	1.1	/	1.9	=	.58 X	95,431	=	38,745	16,605
C.	LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4	/	1.0	=	.40 X	50,006	=	14,001	6,001
D.	HEALTH	0.2 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.4	/	1.0	=	.40 X	45,357	=	12,700	5,443
E.	EDUCATION TECHS	1.7 (090:1)	0.8 (090:1)	0.4 (225:1)	=	2.9	/	6.0	=	.48 X	110,040	=	36,973	15,846
F.	LIBRARY TECHS	0.3 (450:1)	0.2 (450:1)	0.2 (450:1)	=	0.7	/	0.0	=	.70 X	0	=	7,013	3,005
G.	CLERICAL	0.8 (180:1)	0.4 (180:1)	0.5 (180:1)	=	1.7	/	3.0	=	.57 X	95,631	=	38,157	16,353
H.	SCHOOL ADMIN.	0.5 (275:1)	0.3 (275:1)	0.3 (284:1)	=	1.1	/	2.0	=	.55 X	145,378	=	55,971	23,987

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		8,233	3,515
B.	Supplies and Equipment	346	478		76,985	45,410
C.	Professional Development	59	59		13,128	5,605
D.	Instructional Leadership Support	24	24		5,340	2,280
E.	Co- and Extra-Curricular Student	34	114		7,565	10,830
F.	System Administration/Support	220	220		48,950	20,900
G.	Operations & Maintenance	1,013	1,204		225,393	114,380

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	133,154	57,066
B.	Education & Library Technicians	36.00%	15,835	6,786
C.	Clerical	29.00%	11,066	4,742
D.	School Administrators	14.00%	7,836	3,358

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-84,715	-36,305
16	Adjustment for Title I Revenues	-31,319	-13,422

17	TOTALS	1276,374	584,683
18	E.P.S. RATES	5,737	6,155

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          237.0          85.0          322.0
      OCTOBER 2009         216.0          91.0          307.0
      APRIL 2010           215.0          87.0          302.0
      OCTOBER 2010         220.0          89.0          309.0
      APRIL 2011           215.0          90.0          305.0
      OCTOBER 2011         219.0          98.0          317.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                217.0 +      3.33   X          5,737.00   =      1,264,033.21
      9-12 PUPILS                94.0 +      0.00   X          6,155.00   =      578,570.00
      ADULT EDUC. COURSES AT .1      0.0          X          6,155.00   =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.500        X          5,737.00   =      2,868.50
      9-12 EQUIV. INSTR. PUPILS      0.125        X          6,155.00   =      769.38

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6804    147.6   X .15   X          5,737.00   =      127,017.18
      9-12 DISADVANTAGED @ .6804     64.0   X .15   X          6,155.00   =      59,088.00
      K-8 LIMITED ENGLISH PROF.       0.0   X .700   X          5,737.00   =           0.00
      9-12 LIMITED ENGLISH PROF.       0.0   X .700   X          6,155.00   =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        217.0          X          43.00   =      9,331.00
      9-12 STUDENT ASSESSMENT        94.0          X          43.00   =      4,042.00
      K-8 TECHNOLOGY RESOURCES       217.0          X          98.00   =      21,266.00
      9-12 TECHNOLOGY RESOURCES       94.0          X          296.00   =      27,824.00
      K-2 PUPILS                     83.0   X .10   X          5,737.00   =      47,617.10

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      129,241.35

OPERATING ALLOCATION                                2,271,667.72
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 2,203,517.68

30  ADJUSTED TOTAL OPERATING ALLOCATION                                2,203,517.68

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	62,747.31	X	101.10%	=	63,437.53
32	SPECIAL EDUCATION - EPS ALLOCATION					295,275.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					167,464.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					526,176.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,729,694.56

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 32			
	11/01/12 NEW PREK-12 SCHOOL	1,010,850.00	332,215.85	1,343,065.85
	05/01/13 NEW PREK-12 SCHOOL	0.00	320,773.04	320,773.04
42	TOTAL PRINCIPAL & INTEREST	1,010,850.00	652,988.89	1,663,838.89
43	APPROVED LEASES FOR 2011-12 - RSU 32 / MSAD 32			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 32 / MSAD 32			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 32 / MSAD 32			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,663,838.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,393,533.45

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
ASHLAND	221.5	71.22%	3,129,074.52		0.00		3,129,074.52			
GARFIELD PLT.	11.5	3.70%	162,560.74		0.00		162,560.74			
MASARDIS	35.0	11.25%	494,272.51		0.00		494,272.51			
OXBOW PLT.	5.5	1.77%	77,765.54		0.00		77,765.54			
PORTAGE LAKE	37.5	12.06%	529,860.13		0.00		529,860.13			
TOTAL	311.0						4,393,533.44			
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
ASHLAND			88,800,000	7.690		682,872.00		3,129,074.52	682,872.00	44.06% 7.69M
GARFIELD PLT.			8,900,000	7.690		68,441.00		162,560.74	68,441.00	4.42% 7.69M
MASARDIS			25,550,000	7.690		196,479.50		494,272.51	196,479.50	12.68% 7.69M
OXBOW PLT.			9,400,000	7.690		72,286.00		77,765.54	72,286.00	4.66% 7.69M
PORTAGE LAKE			72,300,000	7.690		555,987.00		529,860.13	529,860.13	34.18% 7.33M
TOTAL			204,950,000			1,576,065.50		4,393,533.44	1,549,938.63	100.00% 7.56M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,393,533.45	1,549,938.63	2,843,594.82
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,393,533.45	1,549,938.63	2,843,594.82
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			2,843,594.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.28%	STATE SHARE % = 64.72%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.28%	STATE SHARE % = 64.72%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,461,683.49		